HON'BLE SRI JUSTICE GOPALA KRISHNA TAMADA

W.P.No.27044 of 1999

Dated 5th day of June, 2007

Between:

Hotel Aarathi rep. by its
Proprietor, Ajit Singh
and 9 others .. Petitioners

And

The Municipal Corporation of Hyderabad,
rep. by its Commissioner, Hyderabad
and two others .. Respondents

O R D E R:

This writ petition is filed seeking a mandamus to declare the action of the respondents in treating the Name Boards exhibited by the petitioners on the buildings bearing M.Nos.3-6-238, 3-6-237 and 3-6-236 at Himayatnagar, Hyderabad as advertisement and demanding fees for the same vide Notices dated 24.11.1999 issued by the 2nd respondent, as arbitrary and illegal.

The petitioners assert that it is only for the purpose of identification, the Name Boards are put up with glowing sign boards to facilitate easy identification of nature of business, but their grievance is that the respondent-authorities, treating the Name Boards as advertisement, issued notices directing them to pay advertisement fee.

Heard the learned counsel for both the parties.

When W.P.No.5825 of 2006 and batch came up for hearing on the same point, a learned Judge of this Court, by his judgment dated 28.9.2006, in **Kasturi Brothers, Dress Materials and Saree Shop, Hyderabad Vs. Municipal Corporation of Hyderabad and Another**[1] held that mere exhibition of sign boards itself will not make the exhibitor liable to pay advertisement tax and it is a mixed question of law and fact and further directed the petitioners therein to submit their representation to the Corporation and the Corporation was also directed to consider the same and pass appropriate orders.

In the light of the said judgment and also the contention of the learned counsel for the petitioners that it is only to facilitate easy identification of nature of business, the Name Boards are shown with glowing sign boards, this Court cannot treat the Name Boards as an advertisement, and the petitioners herein are hereby directed to submit their representations to the respondents, who, after considering their representations, may pass appropriate orders. This exercise shall be completed within a period of eight weeks from the date of receipt of a copy of this order.

With the above observation, the writ petition is allowed and the impugned Notices dated 24.11.1999 issued by the 2nd respondent are hereby set aside. No costs.

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05.06.2007

bcj

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[1] 2007(1) ALD 481